1820

An estimate of the Towns expence for 1820

✓	Revd Mr Pierce's Sallary.	350.0	
✓	Wood for Mr Peirce	112.0	462.00
	Board & Clothing the Poor	500.00	
	Treasurers pay	20.00	
	Assessing Taxes	20.00	
✓	Sextons pay.	55.0	
	School Master 8 Months & boarding	330—	
	Three school Masters 4 Months	264.—	
	Boarding Ditto	182—	936.
	Firewood for schools.	60	
	Womens schools	100	
	County Tax	261	
	Outstanding Note unpaid —	226.5	
	Collector of Taxes pay. —	4.00	
	Widow White's demand	30.0	
	Repairs of Buildings Abatements & Contingencies	200—	
		3610.5	

From which may be deducted the Annual Interest arising from the School fund — — — — 136.36

Balance in Town Treasurers hands.	39	
Do in School Treasurers hands —	18.84	
	156.09	

The Committee find in the hands of Town Treasurer a Bond, Mortgage and note of hand in favour of the Town for wood Sold from the Ministerial Lot for $ 817.00

The Committee appointed by the Town at March meeting to examine the Town's accounts have attended that service and Report that they find the Town and School treasurers accounts and Books in good ordn. —

The Treasurer Mr Ebenezer Heath has charged himself with the sum of Four Thousand Two hundred forty nine dollars and forty five Cents. — $4249.45

and he has exhibited good and Sufficient Vouchers for the sum of Four thousand, two hundred forty nine dollars & 6 Cents 4249.06

.39

Mr Benjamin Bradley collector for 1829 had a tax committed to him to Collect. to the Amount of Three thousand five hundred and twenty seven dollars — 3527.00

Said Bradley has paid into the treasury the Sum of Three thousand five hundred & twenty seven dollars. 3527.00

On examining the School Treasurer Book and accounts, the Committee find the amount of the School fund in Bonds in Possession of Mr James Leeds school treasurer to be Two Thousand Two hundred & eighty dollars & 65 Cents ——

The treasurer charges himself with the amount received for Interest on Bonds $136.84

The Treasurer discharges himself by payjng an order in favour of

Mr Increase S. Davis —— 118.00

Balance in hand 18.84

Edmund for 1820

Dolden Town Budgets

An Estimate of the Towns Expenses for 1821—

Rev^d Mr Pierces Sallary.	850.00
Wood for Do.	104.00
Boarding & Clothing the Poor.	580.00
Treasurers pay	20.00
Assessing Taxes &c	20.00
Sexton pay	55.00
School Masters 8 Mo & boarding	330.00
Three school Masters 4 Mo.	264.00
Boarding — Do	182.00
Firewood for Schools	60.00
Womens Schools	150.00
County Tax	261—
Collector of Taxes pay	400—
Widow Whites Demand	30—
Repairs of Buildings abatements & Contingencies	200
	3486.00
Due Mr Worcester about	152
	3638.00

From which may be deducted

the annual Interest from the School fund	136.86
Ballance in Town Treasurers hands	48.14
Ballance on Note Due	152.47
Interest on Note & Payments	163 46
Ballance in School treasurers hands	82.90
	$583.83
	$3054:17

The Committee find in the Hands of the Treasurer a Bond mortgage and Note of Land in favours of the Town for the wood sold from the Ministerial Lot — — — $817.00

The committee appointed by the Town at March Meeting to examine the Towns accounts have attended that Service and Report — That they find the Town and School Treasurers Books in Good order ——

The Treasurer Mr Ebenezer Heath has charged himself with the sum of Three Thousand ~~four~~ hundred ~~forty nine dollars and~~ & Sixty Six dollars & Sixty two Cents — — 3466.62

And he has exhibited good and Sufficient Vouchers for the Sum of Three Thousand four hundred & Eighteen dollars and ~~forty Eight Cents~~ 48 Cents — 3418.48

48.14

Mr Barzy Bradley Collector for 1820 had a Tax committed to him to Collect to the Amount of Thirty three hundred ~~and thirty nine~~ dollars $\frac{96}{100}$ — — 3339.96

Said Bradley has paid into the Treasury The sum of Thirty three hundred Thirty ~~three hundred~~ thirty nine dollars & $\frac{96}{100}$ — 3339.96

The School treasurers Account for 1821

On examining the School treasurers Book & accts the committee find the amount of the School funds in Bond in Possession of the James Lud School treasurer to be — Two Thousand two hundred and Eighty dollars and fourteen Cents — $2280.14

The Treasurer charges himself with the following Sums amount Rec'd for

~~Interest~~ Balance 144.06. Balance 1884 — ~~467 43~~ ~~146 90~~

~~Principle~~ & Interest on Bonds ~~Balances~~

Principle of bond paid by Deacon J Robinson's heirs to Treasurer — 304.53

The Treasurer discharges himself by paying Mr Thomas Norris — 80.00 } 467 43

Balance in hands of the treasurer — 82.90 — 162 90

Bond & Mortgage taken from Mr S S Gardner for — 304.53

$467.43

Examined & found correct

1821

The Committee appointed by the Town at March Meeting to Examine the Towns Accounts have attended that service and Report.. That they find the Town & School Treasurs Books in good order—

The Town Treasurer Mr Ebenezer Heath has charged himself with the sum of Three Thousand four hundred and two dollars & Six Cents. $3402.06

And has Exhibited good and Sufficient vouchers for the Sum of Three Thousand three hundred and eighty four dollars and fifty four cents 3384.54

Cash on hand. 17.52

$3402.06

Mr. Benjamin Bradley has had a tax committed to him for Collection of Three Thousand and Ninety five dollars and Thirty one Cents. exclusive of the Amount for Ministerial exempts. The whole of which he has paid or Satisfactorily accounted for to the Treasurer. } $3095.31

The Committee find in the hands of the School Treasurer. Bonds & Notes to the Amount of Twenty two hundred and eighty dollars & fourteen Cents. $2280.14

The Treasurer Charges himself with

Interest Rec'd on Bonds. — 133.38.5

Ballance on hand 82.90.8

Principle of Bond paid by SS Gardner 304.53

520.82

and Discharges himself as follows—

Paid Mr Worcester 82.00

Loaned to Eph'm Deming 304.53

Paid Mr Luther Harris 91.50

Ballance in hands of Treasurer 42.79

$520.82

An Estimate of The Town's Expence for 1822.

Rev.d Mr Peirce's Sallary — — —	850.00
Wood for Mr Peirce	100.-
Boarding & Clothing the Poor.	560.-
Treasurer's pay	25.
Assessing Taxes	20.
Sextons pay	55.
School Master 8 mo & boarding	330
Three School Masters 4 Months	300
Boarding Three Masters 4 Mo	182
Firewood for Schools	60
Women	150
Constable	260
Collector of Taxes pay	400
Widow Wheeler Demand	30
Repairs of Buildings abatements & Contingencies	200.
Ministerial Expenses	85.
Outstanding orders to J S Davis & Co Steam &c	64.50
	$ 3671.50

From which may be deducted —

The Amount of Interest from School fund.	136.86
Balance in Town Treasurers hand —	17.52
Balance on Notes Due. —	358.01
Interest on Note & Pew rent.	140.-
Balance in School Treasurers hands	42.79
	$ 705.18

The Committee find in the hands of the Treasurer a Bond Mortgage and Note in favour of the Town for the wood Sold from the Ministerial Lot.

$ 817.00

John Robinson
Joseph Goddard
& Whyte
} Committee

Tax for 1823.

State $\begin{array}{r} 197.25 \\ 72 \end{array}$
269.25
County 218.03
487.28

	Polls		
1 North	28		41.37
2 Do	47		57.43
3 Do	37		36.69
4. Do.	23		25.87
1. Mid.	6		15.73
2 Mid.	17		62.57
1 South	34		61.45
2 So.	31.		63.65
3 Mid	17.		34 51
	240	13	399.27
			150
			549 -27

A. Hammond.
Town —

Estimates for Town
1822

36. January 18

5.80
1.21
3
3
15.01

Estimate of Expenditure
for 1823

The Committee appointed by the Town at March Meeting to Examine the Town's Accounts have attended that Service and Report — That they find the Town & School Treasurer Books in good Order —

The Town Treasurer Mr Ebenezer Heath has charged himself with the sum Three Thousand three hundred and seventy five dollars & 20 Cents — $ 3375.20

And has Exhibited good & sufficient Vouchers for the Sum of Three Thousand three hundred & Sixty four dollars & 15 Cents 3364.15

Cash on hand — 11.05

3375.20

Mr Benjamin Bradley has had a Tax Committee to him for Collection of Two Thousand Eight hundred & Seventy nine dollars & 43 Cents - Exclusive of the Amount for Ministerial Expenses. the whole of which he has paid or satisfactorily accounted for To the Treasurer — $2879.43

The Committee find in the hands of the School Treasurer Mortgages & Notes to the amount of Two Thousand two hundred & Eighty dollars

$2280.44

An Estimate of the Towns Expence for 1823—

Revd Doctr. Peirce's Sallary		850.00
Wood for Mr Pierce		100—
Boarding & Clothing the Poor		560—
Treasurers pay		25—
Assessing Taxes		20—
Sexton's pay		55—
School Master 8 Mo. & boarding		330—
Three School Masters 4 Mo		300
Boarding Three Masters 4 Mo		182
Firewood for Schools		60
Womens Schools		150
State Tax		269— 25
County Tax		218— 3
Collector of Taxes pay—		400—
Widow White's (Demand)		30
Repairs of Buildings abatements & Contingencies		200
Ministerial Exemptis—		85
Outstanding Orders & Accounts—		250
		4084.28
Building New South School house—		300—
From which may be deducted—		4384.28
The Amount of Interest from School fund		136.86
Balance in Town Treasurers hands—		11.05
Amount of Notes Due—		582.68
Interest on Note & Rent—		140—
Balance in School Treasurers hands—		63.60
		934.19

The Committee find in the hands of the Treasurer a Bond Mortgage and Note of hand in favour of the Town for the wood sold from the Ministerial Lot — $817.00

John Robinson
Joseph Goddard
A Wyle
} Committee

1824. County 6000 — 29.56

State { 7500 a / 16990 — 97.25

" " ib. — —

553.81

Exempts for 1823

Dues. — 72.65

9.07

63.58

Ex. Calculations

ib. 64

The committee appointed at March meeting to examine the Towns Accounts — Report that they find the Town and School Treasurer's Books and accounts in good order —

The Town Treasurer Mr. Ebenr. Heath has charged himself with the sum of $3774.11 and. Exhibited vouchers for — 3769.18 leaving a balance on hand of 4.93 —

Mr Benjamin Bradley had a tax committed to him for Collection of $2715.78 Exclusive of the drawback for Exempts. the whole of which has been paid in —

In the Hands of Mr James Leeds, School treasurer we find on School fund Bonds and mortgages to the amount of 2280.65 Cents.

That he has charged himself with the amount of Interest received — $136.81
Balance on hand last year — 63 60
200.41

and discharged himself by paying an order in favour of Doct L. M. Harris 116-00
leaving on hand. $84.41

Committee of Examination

An Estimate of the Towns Expence for 1824

Revd Doct. Piercy Sallary	$850.00
Wood for Mr Peirce	104—
Boarding & Clothing the poor	560—
Treasurs pay	25
Assessing Tax is	20
Sextons pay	55-
School Masters pay 8 Mo & boarding	330—
Three school masters pay 4 Mo & boarding	4.82
Fire wood for Schools	60
Womens schools	150
State Tax	291
County Tax	263
Collector of Taxes pay	400
Widow White's Demand	30
Repairs of Buildings abutments &c Contingencys	200
Ministerial Exempts	85
Outstanding Orders & Notes	350
	$4255.00

from which may be deducted

And Interest from School fund	$136.86
Ballance in Town treasury	4.93
Interest on notes & Rec unt —	140—
Amount of Note due	40—
Balance in School treasury —	84.41
	406.20
	$3848.80

We find in the hands of the Town Treasurer
A Bond Mortgage & Note of hand for $817.00

Estimate for
1824

The committee appointed at March meeting to examine the Towns accounts — Report. That they find the Town & School treasurers Books and accounts in good order

The Town treasurer Mr Ebenezer Heath has charged himself with the sum of — ——— 6484.01

And Exhibited vouchers for ——— 6432.73

leaving a balance in his hands of — 51.28

Mr Elisha Stone had a Tax committed to him for Collection of ——— 3833.04
Exclusive of County tax & exemptes — the whole of which he has paid into the treasury except Eighty two dollars uncollected

In the Hands of Mr James Leeds school treasurer we find as school fund Bonds and Mortgages to the amount of — 2280.64

That he has charged himself with the Amt of 754-55

and discharges himself by order paid E Heath order } 118

Loaned to Town Treasurer - 525

order in favr Stratton 72 715.00

Ballance on hand 39 55

754.55

Cost of Publishing [illegible] 2057.02

We find in the Hands of the Town treasurer a
Bond Mortgage and note of hand for —— $ 817.00

Estimate of Towns Expense for 1824.

The Revd Doctr Piercy Sallary	830.—
Wood for Dr Pierce	112—
Board & clothing the poor	560—
Treasurers pay	25—
Assessing Taxes	20.—
Sextons pay	55
School Master 8 mo & Board	330
Thru-School Master & Board	482
Firewood for Schools	60
Womens Schools	150
County Tax	~~362~~ 411
Collectors premium	440
Widow Whites demand	30
Ministerial Exempts	190
Repairs of Buildings abatements & Contingencies	490
	4115

From which may be deducted amount of Interest from School fund.	136.86
Interest on Notes & Rent	140
Balance in School treasurers hand	39.55
Income pay Hay Scale	62—

Estimate for
1824

1095.29 1824 80

Rec- Dock Tenn Valley- — — — 50

Wood, for Poor House — 112

Boarding & Clothing the Poor — 560

Treasurers pay 25

Assessing Taxes 20-

Sexton pay — 15

School masters pay for 6 Months .. 330

School masters pay for boarding 4.82

3 School Masters pay for boarding 60

Fire wood for Schools — 15

Women's Shoes 2,91

State Tax — 314

County Tax 440

Collectors Premium — 730

Widows Orphans Dem... — 90

Municipal Expenses — 200

Repairs of Buildings abatements

Contingencies

Outstanding Orders & accounts — 200

4209-00

In the hands of Mr James Leeds school trustees not put on school fund Bonds and Mortgages to the Amount of 2280 14 Cents

That he has charged himself with the amt

Received of Deming & Intrest — ~~514.32~~ 432.91

Balance on hand the last year. 84.41

517.52

& Discharges himself by Loanny to Seth Deming — 304.53

Paying John P Summers order — 98.00

Ballance on hand — 114.99

517.52

Estimate of the Towns Expenses for 1825

The Revd Doct Peirce Sallary —	850—
Wood for Mr Peirce	1.12
Board and clothing the Poor	560
Treasurers Pay	25
Assessing Taxes	20.
Sextons pay	55
School Master 8 Mo & Boarding	330
Two School masters 4 Mo & board.	482
Firewood for Schools.	60
Womens schools	150
State Tax	291
County Tax	314
Collectors Premium	440—
Widow Whites demande	30
Immunal Exemptes	90
Repairs of buildings Abatements & Contingens	200
Outstandings orders & Accounts	200
	$4209-00

from which may be deducted —

Amount of Intrest from School funds	$136. 86
Interest on Notes 6 Percent —	140—
Balance in School Treasury —	114-99
	$391.85

We find in the Hands of the Town treasurer
a Bond mortgage and Note of hand for $817.00

3897.15

The committee appointed at March Meeting to examine the Town accounts — Report that they find the Town and School Treasurers books all in good order —

The Town treasurer Mr Elnathan Heath has charged himself with the sum of $7439.05 — Has exhibited vouchers for — 7388.44 — leaving in the Treasurers hands of 49.39 — —

Mr Elnathan Stone had a Tax committed to him for Collection of four Thousand five hundred and Sixty four dollars & 70 Cents — — exclusive of the drawback for Exemptions & Lapses — — The whole of which has been paid into the Treasury —

Estimate for 1825

The committee appointed at March meeting to examine the Town's accounts Report — That they find the Town and School treasurers Books and accounts in good Order —

The Town treasurer Mr Ebenezer Heath has charged himself with the sum of — $ 56[illegible]. 91
and has Exhibited vouchers for — 55[illegible]
Leaving a balance in his hands of $[illegible]

Mr Elisha Stone had a Tax committed to him for collection of — — —

Estimate of Town's Expence for 1826–

The Revd Dr Pierces Sallary –	850.00
Wood for Dr Pierce	112.—
Board and Clothing the Poor —	50.—
Treasurers pay	25.—
Assessing Taxes –	10
Sextons pay — — ———	5.—
School Master 8 Months & board —	330.
Three School Masters 4 Mo & Board —	480.—
Fire wood for Schools — ———	6.—
Womens Schools — ———	15.—
State Tax	
County Tax ———	62
Collectors Premium ———	100
Widow Whites demand ———	10.—
Ministerial Exempts ———	90
Repairs of Buildings abatements & Contingencies	491
	4057

From which may be deducted amount of

Interest from School fund	51.—
Interest on Notes & Pew rents.	14.—
~~Ballance in School Treasurers hand~~	~~111~~
	276.86
Uncollected ———	178.—
	454.86

Estimate for
1826

Estimate of Towns Expence for 1828.

Revd Doct. Pierces Salary	850.-
Wood for Doct. Pierce	112-
Board & Clothing the Poor	560-
Treasurers pay	25.
Apprising Taxes	30-
Sextons pay	55
School Master 8 Mo & board	330-
Three School Masters & board	482-
Firewood for Schools	60
Womens Schools	150.
County Tax	475
Collectors premium	440
Widow Whites Demand.	30 +
Miniters Exempts	190
Repairs of buildings, Abatements & Contingency	490
	4279
	100 road
	4429
	32 8
	4101
	200 state

From which may be deducted amt. Interest from School fund	130.
Interest on Notes & Pew rent	140 — 100
Balance in School Treasurers hands	36. 86
Income from Stay Seals	62-
	368. 86

4200
200 state

166.14
62.07
228.21
150.
78.21

Estimate for
1828

Treasurers Report
settled
1 May 1833

We find in the Hands of the Town Treasury
Notes Bonds Mortgages & notes of hand for — $1814.00

Town dues — 2169

The Committee appointed at March Meeting to examine the Towns accounts

Report. They find the Town & School Treasurers Books and accounts in good Order —

The Town treasurer Mr Ebenezer Heath has charged himself with the sum of $1150. 96

And exhibited vouchers for ——— — — 5903. 39

leaving a balance in his hands. & ct. $247. 57

Mr Elisha Stone had a Tax committed to him for Collection of 3857. 39

exclusive of County Tax & exempts.

The whole of which he has paid into the Treasury. exc

In the Hands of Mr James Leeds school treasurer We find as School Fund Bonds & Mortgages to the amount of — 1844. 80

That he has charged himself with the sum of 1095. 29

And discharges himself by Town Order paid to Isaac Adams 100. —

" Loan to Edward Pierce — 525 —

Balance in Treasurers hands. 470. 29

1095. 29

We find in the Hands of the Town treasurer a Bond Mortgage & Note of Land for — $817. —

The Committee appointed on the 11th to
Examine the vouchers, of the Late Town Treasurer, have
attended that duty, and respectfully Report —

That Mr Heath has a regular Voucher, for all
Moneys, charged as paid by him while Treasurer, Except
some small sums, such as a charge of Twenty five Cents,
paid to a Justice of the Peace, for the acknowledgement
of a Deed — And certain sums charged as Interest paid
on certain notes, held by individuals, to whome the Town
is Indebted — with the above Exceptions, he produced
vouchers, for all moneys charged, as paid by him, in
the Treasurers Book —

The committee would observe, that it
is not usual, (as they believe) for a man holding a Note,
against another man, or Town, to give a receipt for Interest
received — But it is usual, for the Interest when
received, to be indorsed on the back of the the Note,
by the holder in presence of him who pays it — Such indorsement
when Interest was paid, by the Treasurer, your committee
have no doubt, have been made on the notes, held
by different Individuals, against the Town —

The Select men has vouched, that all is
right and regular — The committee had no way
of Inspecting said notes, without going, to each Indi=
=vidual who holds them, and seeing and examining
Each note with its Indorsments — This duty your
committee conceive was not expected of them —

Therefore your committee are unanimously of
the opinion, That Mr Heath while Treasurer, did his
duty faithfully, and no blame ought to attach to him
he having exibited his accounts in the customary way
But the thanks of the Town are due to him, while
he was Treasurer of the Town — all which is respectfully
Submitted by

Brookline May 22d 1829

Caleb Clark } Committee
Caleb Craft
Thom's Thomas

give the land & fence said road thus layd—

Report of Committee
on Town R/s —
Calls & Courts
Calls Creek
Thos Williamson

The committee chosen at the last March meeting to examine the accounts of the Treasurer of the Town of Brookline, and to report the state of its finances, have attended to that duty, as far as the present mode of transacting the towns business will admit, and respectfully offer for consideration the following results.

In consequence of no receipt or acquittal being entered on the books at the last examination of accounts, they find, that those, which have accrued since the choice of the present Treasurer in March 1829, have been blended with those of the present year; And it was therefore necessary to commence with the term of his appointment, and to examine y receipt from that time.

They find that, since his appointment, the present treasurer has received $6763·05
y has disbursed in that time 6596·91

Of these sums he had received previous to May 1st 1829 $639·25
y had paid during the same term 594·58
Leaving a ballance in his hands at the commencement of the ~~present~~ past y. f. 1st May 1829 $45·67

Which sum having been charged to his account for the ~~present~~ past year, and your committee having found the disbursements well vouched y the books correctly kept, have signed a certificate y discharge in full therefor.

Since the 1st May 1829 he has received $6122·80
which with the ballance due from him at that time 45·67 is $6168·47
And he has paid out during the year 6002·33
Leaving a ballance now due from him to the town $166·14

There has been a tax committed to Mr Bradlee for collection $4266·96
from which abatements have been made 73·70
there remains subject to a decision of the law 123·91 197·61
Which leaves the amount of taxes in his care $4069·35

Of this he has paid { To the State treasurer 197·25
" " County treasurer 574·16
" " Town treasurer 2595·93 $3367·34
Leaving a ballance in Mr Bradlees hands yet unaccounted for $702·01

The examination of the School treasurer's accounts gives the following results:
He has received in the course of the year for interest on the school fund $142·07
Of this he has paid to instructors 80·00 leaves 62·07
To which add amount received of Mr Eaton for bond redeemed 435·84
Leaves in his hands a cash ballance $497·91

The amount now vested in bonds y mortgages is $1844·80 and
Back interest due on Mr Browns bond 132·00 are 1976·80
And this added to the ballance in the treasurers hands amounts to 2474·71
From this amount deduct the original y permanent fund 2280·64
Leaves an actual accumulation upon the fund of $194·07

From the foregoing statements it will appear, that the sums expended for the purposes of the town during the year, amount-

By the Town treasurer } to $6002.33
By the School treasurer 80.00 making a total $6082.33

Of this sum there has gone to the discharge of unpaid back bills & notes 2494.80

And the residue paid for the current expences of the past financial year 3587.53

Has been devoted to the following purposes viz.

Support of the Poor	{ 7 individuals wholly 1 family assisted }	374.49
Education	{ Salaries & board of instructers fuel & repairs &c }	881.09
Publick worship	(expences of)	1150.32
Publick property	{ repairs of burial ground & hearse alterations & repairs of Highways Engine Buckham tax Powder &c }	95.28
Town Officers	{ Salaries & incidental expences }	66.37
Money invested on bond & mortgage		833.34
Interest on notes payable		185.64 $3587.53

It is impossible to ascertain the actual state of the finances of the town as the collector has rendered no final account for the year. The following is the best estimate your committee can make under these circumstances.

Of the $702.05 unaccounted for by the collector it is probable that his fees & premium amount to 400.00 And that the amount of further abatements, bad debts, & small bills to be paid by him is 150.00 making 550.00 to be deducted leaves 152.05 Probably to be paid by him as a ballance to the town $ 152.05

Ballance in the hands of the Town treasurer	166.14
Accumulation of School fund in the hands of School treasurer	194.07
Due on account of Hay Scales	84.00
Probable sum due on pew rents & notes	100.00
	$ 696.26
Deduct probable amount of debts to be paid	150.
Probable sum total of available property	$ 546.26

The town owes 7 notes amounting to $2569.00.
& interest now due upon them 126.54
$2695.54

Deduct present available property 546.26 It will leave debts due from the town amounting to $2149.28 over & above all the funds which can be used for the purpose of discharging them.

The productive property of the town consists of,

2 notes Town treasurers hands	$1073.33
School Fund	2280.64
	3353.97

3 Hay scales, which afford an annual income of about $65 say $70

Your committee would also present the following estimate of expenses for the year ensuing as the basis for the next tax.

Dr Pierce's salary	850.
" wood	112.
Board & clothing the poor	424.
Treasurers pay	25.
Assessing taxes	30.
Selectmens pay	55.
1 Master 8 months & board	330.
3 School masters 4 Mo & board	482.
Fuel for schools	60.
womens schools	150.
County tax	630.
State tax	200.
Collectors premiums	440.
Ministerial exempts	190.
New Road	150.
Repairs, abatements & contingencies	400.
Sum total of probable expences	$4528.00

From this may be deducted

Interest of the School Fund	$130.00	
Interest on pew notes & rent	100.00	
Balances in hands of S Treasurer	228.00	
" " of town Treasurer		
Income from Hay Scales	70.00	$528.00
Will give the round sum necessary for the tax		$4000.00

The committee feel, that they would not be justified, in dismissing this subject without expressing their conviction of the very defective arrangement, by which the financial concerns of the town are managed. It is not in the power of the treasurer to select the debts, first to be discharged, or the time of paying them; but he is subjected to the will of the collector, who is not under obligation to make his returns in full till the first of May, the very last day of the financial year, for which they are collected. By these means the town annually suffers a loss in the payment of interest; inasmuch as many debts not drawing interest are paid to the exclusion of those which do - until after the year is completed, and the accounts should have been brought to a close. By a reference to the treasurers accounts it will be seen, that more than 2-5ths of the money paid by the treasurer since the 1st of May 1849 was in discharge of debts, contracted during the year previous & even before that time; & ought to have been previously settled. Upon looking back upon the books, your committee find, that the same perplexity has long existed, & accounts of different years have been blended together chiefly from the same cause. It is impossible also, whilst things are thus situated, for the treasurer at any time, even at the annual settlement, to give any just estimate of the finances of the town, or to judge, what demands can, or cannot be discharged. Your committee too, who are chosen annually to examine the accounts, & from whom are expected some satisfactory information of its resources & condition, are utterly unable to perform those duties, with any tolerable accuracy, since the most important returns of the collector are never made, nor can be demanded, until after

all opportunity for adjusting the books has passed by. Your present committee, anxious to afford the town the most full exposition of its concerns ~~in their power~~, have deferred the final settlement with the Treasurer to the latest possible period, the evening of the first of May, at which time there were still no returns from the collector & they were compelled to leave it imperfect & make the best representation in their power, feeling at the same time that such examinations of the treasurers books are a perfect burlesque upon financial transactions.

They would therefore suggest to the town the expediency, of committing the collection of the taxes in future to the Town Treasurer, to be effected at as reasonable a rate as possible. And they recommend this course, not from any individual considerations, but from a confidence that it would be attended by these beneficial results. The Treasurer would be able to select such debts as should be first paid, & make such arrangements to meet important demands at any specified and proper times, as would prevent the annual payment of so much interest. He would be enabled to keep the accounts of each year more distinct, whereby at any time the true state of the finances may be known, and the annual expences of the town accurately computed. It would be in his power, at the end of every financial year, to close his books regularly, and present them in a state of accuracy to your auditing committees. And your auditing committees would be in possession each year of the facts, necessary to such a full and satisfactory developement of the towns concerns, as is, and ought to be expected of them.

Should the town not think proper to pass any resolve conformable to the above representation; your committee would again recommend, that at the least, it should be made the duty of the Collector, under a penalty for neglect, to render in his accounts in full at a period, sufficiently early to enable the Treasurer to complete the arrangement of his books, before it becomes necessary to submit them to the auditing committee

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The experience of the past year has also suggested another subject for consideration. The choice of the Town treasurer occurs early in March and the financial year commences the first of May. Of course, when a new treasurer is chosen, he takes the books in the middle of the year, at the most inconvenient season, whilst the taxes are in process of collection; the debts of the year are daily brought forward, the state of which, he cannot be supposed to be acquainted with, & the past treasurers accounts have not been examined, nor an acquittal given by an auditing committee. The truth of this has been experienced fully by the present treasurer. Neither his or his predecessors accounts for the year, in which he was chosen, had been regularly discharged on the books by the committee for that year; and the last account of the past treasurer is still uncancelled by any competent authority.

We therefore recommend, that the choice of the town treasurer in March shall hereafter be made prospectively to the commencement of the next financial year, which is May 1st; and that he shall not be expected to enter upon the duties of the office until that time.

All which is respectfully submitted by

Charles Wild
John Hayden
Ebenr Heath
} Committee of 1830
For auditing accounts

The committee chosen by the inhabitants of the Town of Plym. at
in March last to audit the accounts of the Town having carefully at-
ded to that duty present the following result of their examination.

They find that

The tax committed to Mr Benj Bradlee in May 1830
amounted to $4355.35

From which abatements were made
amounting to 56.64
and Mr Bradlee's premium & commission 365.88 422.52 were deducted. Leaving
the sum actually paid in by Mr Bradlee $3932.83 of which the treasurer
paid to the State Tax 197.25
County Tax 629.89 827.14 Leaving for the tax of
1830 for the use and purposes of the town $3105.69

The ballance of the tax of 1829 remaining in the hands of the
collector at the last audit of accounts was $700.04
This sum was diminished by abatements of the year 61.40
by premium & collectors fees on the whole tax 36.38 86.12
Leaving a true ballance of tax of 1829 paid in to Mr Bradlee 611.92

Which added to the tax of the last year gives 3331.21

From this is to be deducted an allowance made to Mr Bradlee for
abatements, bad debts &c in the taxes from the year 1814 to 1829 20.00

Leaving the actual amount of receipts, taxes &c the treasurer has during the last year $3311.21

The Treasurer has also received of Mr Benj Goddard
on a loan at a rate of 5 per cent interest $2000.00
for rent & back rent of pews 105.30
" " Interest on notes receivable 64.40
" Reimbursements from the poor 60.56
" Income from the Hay Scales (2 years) 184.71 $2415.05
Add ballance in the Treasurers hands from last year 146.14

Gives the total amount for which he has been responsible for the last year $5870.40

He has presented to the Committee satisfactory
vouchers for the expenditure for the purposes of the Town of 5500.05

Leaving in his hands a cash ballance of $311.53

The Treasurer of the School Fund
had a ballance in his hands at the last audit May 1st 1830 40.01
and he has since received interest on notes, bonds & mortgages 25.46 65.47
He has paid a loan to Theophilus Lane on a mortgage 435.34
to Mr Charles Hill (instructer) 87.44
" Mr Isaac Adams (Do) 50.00 573.78
Leaving a ballance due from him 108.31

The whole amount of the fund is now invested in mortgages and is 2220.64
which with the ballance in the treasurers hands make the whole fund $2463.03

The whole sum then expended for the purposes of the town during the year has been

By the Town Treasurer		$ 5566.05
" " School Treasurer	137.44	$ 5704.36
Of this there has gone for the extinction of the old debt		2688.42
Making the current expences of the town		$ 3016.94

Viz.

For the Poor (1 family & 6 individuals wholly supported)	446.30	
" Publick Worship	1204.00	
" Education	914.54	
" Town Expences, Salaries of officers, Repairs of buildings, highways, burial ground, new road, Wenham tax, Powder, survey of the town, military abatements &c &c	448.77	$ 3016.60

The Debts of the town are reduced from 7 notes (amounting together with interest at the last audit to $ 2695.54) to a single sinking debt of $2000 contracted with Mr Goddard pursuant to a vote of the town in May last at an interest of 5 per cents and on the condition that it shall be sunk at the rate of at least $ 500 annually. This debt was contracted by the town in January 1831 and with its interest amounts (May 1 say to) $ 2040.00

A large calculation for all other outstanding debt is 360.00

Making the total town debt $ 2400.00

To offset this the town has the following Available Property

Ballance in hands of Town Treasurer	$ 311.53	
School Treasurer	182.39	
Back pew rent	100.	503.02
Leaves over & above any means available for their discharge		$ 1806.08

On the other hand there is of Productive Property the income only of which can be used;

2 notes in possession of Town Treasurer	1043.33	
School Fund	2280.64	
making	3353.97	and yielding
annual interest of		$ 200.
the annual proceeds of Town Scales		80.
" " " Pew Rent		50.
Renders total annual income		$ 330. which

is more than 3 times the interest now paid by the town

It is a source of congratulation that the affairs of the town are in a condition so prosperous. A final settlement of the accounts under the old mode of management has been effected; and a much more direct and simple form ~~has been commenced~~ which will doubtless conduce both to the profit & convenience of the town now now commences. Its debt is reduced one quarter and its interest by one third of the amount of the last year; and your Committee feel pleasure in bearing testimony to the great fidelity with which the two Treasurers have conducted the concerns committed to their charge.

As it has been customary for this committee to suggest to their fellow citizens at this meeting the probable amount which will be necessary to meet the current demands of the financial year upon which we have entered, they would exhibit the following statement of expences for which it seems expedient to make provision

		$	
	D^{r} Peirces salary	250.	
	" " wood	11.	
	Support of the Poor	400.	
	Treasurers salary	25	
	for collection of taxes	60	
	Assessment of taxes	30	
	Sexton	55	
	1 Master 8 months & boarding	336	
	3 Masters 4 months each & boarding	480.	
	3 Instructresses	150	
	Fuel for schools	60	
	County Tax	0.36	
	State Tax	200	
	Ministerial exempts	200	
	New Road	180	
	Repairs abatements bad debts and all other contingencies	400	
	Total of expences	4164	
To which add	For the extinction of debt $500		
	Interest on the debt	100	600
	Total	$ 4764	

From which may be deducted

Interest of the school fund	130.	
Pew rent	60.	
Interest on notes receivable	50.	
Income of Town Scales (probably)	80.	
Ballance in hands of Town Treasurer	311.53	
Do " " " School Treasurer	182.39	813.02
Leaving the whole sum necessary to be assessed in taxes		$ 3951 00
Or in round number		$ 4000

All which is respectfully submitted by

Charles Wild
John Hayden
Ebenr Heath

Committee of 1831 for auditing accounts

Report of Committee
of Es

This Report

of the committee chosen at the meeting of the inhabitants of the town of Brookline in March last to examine the Treasurers accompts, and the state of its finances, is respectfully submitted, as follows,

Your committee find that the tax actually levied for the past year was $4664.29

From which there were abatements 88.14

Leaving net amount of tax received by the Treasurer 3976.15

Which with a ballance from last audit $311.53

& Receipts of pew rent, interest for future age $242.14 553.67

Make the whole amount for which the Treasurer was responsible $4529.82

If from this sum we deduct cash paid { State tax $197.25 / County tax 629.89 } 827.14

It leaves to be expended for the purposes of the town 3702.68

The Town Treasurer has for such purposes actually disbursed 3602.87

Leaving in his hands a ballance $99.81

The Treasurer of the School Funds has received

Interest on notes & bonds $136.06

Principal of note & mortgage 304.53 Redeemed

Ballance in his hands last year 182.39 Total 622.98

He has invested in new note & mortgage $304.53

& paid to Instructers — — — 105. making 409.53

Leaving with him a ballance of $213.45

It thus appears that there has been disbursed for the purposes of the town

By the Town Treasurer $3602.87

" " School " $105. total $3707.87

Of which $100. was paid for the interest of the town debt

and $500. towards the extinction of that debt making 600.

Leaving the amount of current expences for the past year $3107.87

This was disposed of as follows

Public worship		1106.72	
Support of Poor		360.42	
Education		965.44	
Repairs of school Houses	burial ground roads, pound &c	52.94	
Town expences	Salaries of Officers, stationary & advertisements, Military, &c	370.96	
Contingencies	New road, clearing roads, Engine hose, valuation &c	251.36	$3107.87

The amount of the town's debts may at present be thus computed.

The sinking debt of $1500.

with 5 months interest to 1st prox 31.25

& other outstanding demands largely estimated at 368.75

Will make the whole sum for which the town is now in any way liable $1900.00

To offset this the town is in possession of the following available funds

Town treasurers ballance	99.81	
School treasurers ballance	213.45	
Back interest on notes Town Treasury	43.20	
Debts due to the town	90.	446.16

Leaving the positive amount of the town's debt beyond its finances $1453.84

The permanent & productive funds remain as heretofore & consist of

5 notes, bonds & mortgages constituting the school fund $2230.64

2 notes in the possession of the town Treasurer 1073.33 is $3353.97

This property produces an annual interest of $201.24
Annual income of Hay scales & 80.
to rent — 60. amount $341.24
being 4 times the sum of interest, which an excess on the debt

Your Committee have found the accounts of the two Treasurers correctly kept & well vouched; and gladly offer their testimony to the assiduity and fidelity of these officers.

To enable their fellow citizens to form a more correct judgement as to the amount of tax necessary to be laid to meet the expences of the year ensuing they submit to their consideration the following

Estimate.

D^r Peirce's salary	$150.
" " wood	112.
Support of the Poor	450.
Treasurer's salary	25.
" collecting taxes	60.
" assessing "	30.
Sexton's salary	55.
1 Instructer 8 months & board	330.
3 " 4 " " each	480.
3 Instructresses	150.
Fuel schools & meeting House	100.
County Tax	650.
State Tax	200.
Ministerial exempts	200.
Repairs, bad debts, abatements &c	400.
Interest on town debt	75.
Stipulated appropriation for extinction of debt	500.

Total $4667.00

From this sum we may deduct as probable receipts,

Town Treasurer's ballance	90.81
School " "	213.45
Debts due	90.00
Back interest on note	43.20
Income of School fund	130.
Interest of notes with Town Treasurer	60.
Income of town Scales	80.
" " Pews	60.

is 773.26

Making the sum necessary for the tax $3893.74

Or in pound number $4000.00

Respectfully submitted by

Charles Wild
Elijah Corey
Eben^r Heath

Committee for 1832 for Auditing accounts

Report on Town Accts

1832

& Estimate

1835

The committee appointed by the town of Brookline at the annual meeting in March last to examine & report upon the accounts of the Town & School Treasurers for the past year respectfully state, that

They find the whole tax assessed for the year to have been 3595·72

Of which the amount of bad debts was 49·65
" " " " uncollected 87·29 = 136·94

leaving the actual receipts of taxes for the year 3458·78

To this add, receipts of back debts collected this year with percent, income of hay scales, interest &c per } 260·49

Making the Town treasurer responsible for the whole sum 3719·27 −
he has paid to order of the selectmen 3850·81 +

leaving the town indebted to him in a ballance of $ 140·54 =

The School Treasurer has received interest of fund 124·58
which add to the ballance in hand last year 375·67
makes his total accountability 600·25

He has invested of original fund in mortgage 204·53
has paid order of selectmen 100·
making a total of disbursment 304·53
and leaving in his hands a ballance of 195·72

It appears therefore that for the current purposes of the town there has been expended by the town Treasurer 3859·81
& by the school treasurer 100
giving total expenditure for the year 3959·81

Of which he has paid to order as follows

Instructors & instructresses making fifty
five & for the immediate purposes of
instruction 969·70
To himself for ballance due him from last year 112·6
for support of poor 679·52
~~Instruction including salaries board of Wash~~
~~Fuel & [illegible]~~
Repairs of School houses & town house 468·89
" " Roads & damages 509·44
Salaries & expences of town officers
legal counsel fees &c 30·91
Extinction of town debt with interest 549·
military payments 25·50
County Tax 601·70
abatements of Taxes 12·48 $3959·81

The debt of the town consists at present of a note of 400·
held by Mr Isaac Davis — which with
interest & the ballance due to the Town treasurer say 200·
makes an amount of $ 600·

Other unsettled debts & demands are small & will nearly ballance

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Your Committee find the school fund fully and safely invested & the interest all paid up & that the books of both Treasurers have been faithfully & accurately kept and their payments amply avouched and their duties well & promptly performed.

It is apparent that for the last two years the amount of taxes levied has not been equal to the exigencies of the time and at the closing of accounts on each year a ballance has been found to be due to the Treasurer.

This has not been the result of an increase of the regular or current expences of those years, but has arisen from the unusual necessity of repairs to buildings, highways &c, some of which were not foreseen or provided for except by the contingent or unappropriated monies voted by the town.

Neither is the unusually large amount of 680 $ paid for the support of the poor during the past year to be considered an indication that that portion of our expences is on the increase. The amount actually belonging to the past year is no larger if indeed it be not less than in former years; but has been swelled by the recent presentation of old demands and particularly by a large one from the city of Boston of from 3 to 8 years standing. The number of paupers has diminished, and the prospect is that for a time the expence of that department will be smaller than heretofore.

Your Committee having taken all these circumstances into consideration have concluded, that, unless there should arise some new & unusual necessity, the expences of the town will be fully met by a tax based upon the following

Estimate viz

Assessing and Collecting taxes — —	125 $	
Support of the Poor	500 $	
for Instruction	1050 $	
Fuel & Care of School houses	100 $	
County Tax	600 $	
Interest on Debts	50 $	
Payment of Debts	300 $	
Town Officers repairs engine military concerns & other contingencies	375·	$3300·00
If to this be added as a direct tax the sum of voted by the town as an appropriation for the repair of highways, it will give a total tax	700·00	$4000·00

All which is

Respectfully submitted by

Charles Wild
Elijah Corey
Eben[r] Heath[r]

} Auditing Committee

Estimate for
1835